



**Ninety-Eighth Legislature – Second Session - 2004**  
**Committee Statement**  
**LB 516**

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**Hearing Date:** February 5, 2003

**Committee On:** Revenue

**Introducer(s):** (Synowiecki, Aguilar, Baker, Bourne, Brown, Burling, Byars, Combs, Foley, Hartnett, Hudkins, Janssen, Jensen, Johnson, Kruse, Loudon, McDonald, Preister, Price, Schimek, Smith, Stuthman, Tyson, Vrtiska)

**Title:** Provide a homestead exemption for disabled veterans

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**Roll Call Vote – Final Committee Action:**

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

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**Vote Results:**

7	Yes	Senators Baker, Bourne, Hartnett, Janssen, Landis, Raikes and Redfield
0	No	
0	Present, not voting	
1	Absent	Senator Redfield

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**Proponents:**

Senator John Synowiecki  
Dottie Barickman  
Dennis Pavlik  
Tom Morrissey  
Howard Braman  
Greg Kulm  
Jim Cada

Laura Anania  
Robert Wicht

**Opponents:**

None

**Neutral:**

Robert Craig

**Representing:**

Introducer  
Vietnam Veterans of America, NE State Council  
American Ex-Prisoners of War  
Disabled American Veterans  
Disabled American Veterans  
Military Order of the Purple Heart  
United Veterans Council, Nebraska Veterans Council, and Military Order of the Purple Heart  
Great Plains Paralyzed Veterans of America  
Himself

**Representing:**

**Representing:**

American Legion

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**Summary of purpose and/or changes:**

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LB 516 would have enacted a new homestead exemption for any person who is drawing veterans' compensation because of a service-connected disability, as defined in section 80-401.01, or the un-remarried widow of such a person. The homestead exemption was to be equal to the percentage of permanent disability as determined by the U.S. Department of Veterans' Affairs times the full value of the homestead. Section 2 would have defined "exempt amount" as the taxable value of the homestead. There was no income test for eligibility and section 4 would have removed this exemption from the maximum home value constraints of section 77-3506.03.

Sections 5 through 16 harmonized several sections of the current homestead exemption statutes to integrate this new exemption into the homestead exemption applications, procedures, and processes, including section 77-3523 that calls for the state to reimburse local governments for 100 percent of the loss from this exemption. Section 17 would have amended section 77-3529 to provide that an applicant shall not receive more than one homestead exemption. Section 18 provided that the act be operative January 1, 2004, and section 19 repealed the original sections.

**Explanation of amendments, if any:**

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**Senator David Landis, Chairperson**